

**CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO**

***CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO ACT, 2017***

**TO:** Brian R. Dawe, CPA, CA

**AND TO:** The Discipline Committee of CPA Ontario

The Professional Conduct Committee of CPA Ontario hereby makes the following Allegation of professional misconduct against Brian R. Dawe, CPA, CA, a member of CPA Ontario:

- THAT the said Brian R. Dawe, CPA, CA, in or about the period of June 28, 2024 to September 11, 2024, failed to cooperate with the regulatory process of CPA Ontario, contrary to Rule 104.2 of the CPA Ontario Code of Professional Conduct, in that he failed to promptly reply in writing to the communications from CPA Ontario to which a written reply was specifically required, namely correspondence from Standards Enforcement staff dated June 28, 2024, August 1, 2024, and August 9, 2024, and August 16, 2024.

Dated at Markham, Ontario this 19th day of September, 2024.



M.S. MIRANDA, CPA, CA – DEPUTY CHAIR  
PROFESSIONAL CONDUCT COMMITTEE